

Consolidated Application for SY 2009-10 Fiscal Issues



**Rob Huffman
DOE Grants Management**

South Dakota's Title I Allocations for SY 2009-10

- Regular allocation - \$43.7 million
- ARRA allocation - \$34.7 million
- Total Combined Allocation - \$78.4 million
 - Must reserve 4% (\$3.1 million) for School Improvement
 - Approximately \$400,000 for State Administration

District Level Allocations

- **District Allocations**
 - Primarily based on 2007 Census Bureau estimates for each District
 - Number School Aged (5-17) resident children living in families with incomes below the poverty line
 - Other factors
 - Foster Child Count
 - Children residing in Neglected Institutions
 - Percentage of formula children in the age group

Title I Allocations

- District receives two allocations from SD DOE
 - Regular Title I Part A
 - ARRA Title I Part A
- District must combine these allocations & sub allocate the funds to
 - Participating Schools, and
 - District-wide activities

eGrant Title I fund Distribution

2009-2010 Consolidated Application
Title I, Part A (School Selection)
Sample School District

Due Date: 7/1/2009 12:00:00 AM
Last Update: 6/1/2009 10:20:18 AM by Bob Hoffman
NSA Contact: Joe Connor

4. Distribution of Title I Funds to School Attendance Areas
DISTRIBUTION OF TITLE I FUNDS TO SCHOOL ATTENDANCE AREAS
All districts must complete and submit Section I, II, and III.

Section I - Calculation of District-wide Poverty Average and Minimum Per Pupil Amount

1. Total Number of K-12 Public and Non-Public school students: 710
2. Total Number of K-12 students in Line 1 from Low-Income Families: 350
3. DISTRICT-WIDE POVERTY AVERAGE (Line 2 divided by Line 1): 49.15%
4. Amount of Regular Title I Part A Allocation: 400,000
5. Amount of Title I Part A Allocation due to the American Recovery and Reinvestment Act: 200,000
6. Total Funds Available for the Title I Part A Program (Sum of lines 4 & 5): 600,000
7. Basic Per Pupil Amount (PPA) - Divide Line #6 by Line #2: 1,657
8. Will your district serve any eligible schools with less than 35% low-income?

Section II - Determination of Title I Funds Per School Distribution

9. Funding amount (from Line #6 of Section I above): 600,000
- 10a. Reallocated Funds:
11. Total Funds Available to Distribute (Sum lines 9 and 10): 600,000
12. Enter the amounts to be set aside for the following purposes:
 - A. Administrative Costs:
 - B. District-Level Professional Development:

Combined Regular & ARRA Amount

District Distribution

- Reserve funds for District-wide Title I activities and requirements
- Distribute the remaining funds to participating Title I school attendance areas

District-Wide Reservations

- Administrative Costs
- School Improvement Related Public School Choice Transportation and Supplemental Services
- Parental Involvement 1% required if allocation \$500,00 or more
- District Level Professional Development

District Reservations Continued

- Homeless
- District Level Title I Pre-school
- District Level Title I Summer school
- Non-Instructional costs for Private school students
- Other Instructional Activities – please specify in application

Title I Required Set asides

- 1 % for parental involvement if Title I allocation over \$500,000
- An amount up to 20%, if needed, of the District's Title I Allocation if any of its schools are in improvement
 - supplemental educational services
 - public school choice.

Title I set aside at the School Level

- If a school is in level 1 or 2 improvement
 - 10% of individual school's allocation must be spent on professional development related to the reason it is in improvement status.
 - Must be able to document this requirement was met at the school level.

Enter district level reservations (eGrant School Selection Page 4)

Enter District Level Reservations

Section I - Calculation of District-wide Poverty Average and Maximum Per Pupil Amount

1. Total Number of K-12 Public and Non-Public school students: 712

2. Total Number of K-12 students in Title I from Low Income Families: 364

3. DISTRICT-WIDE POVERTY AVERAGE (Line 2 Divided by Line 1): 51.12%

4. Amount of Regular Title I Part A Allocation: 400,000

5. Amount of Title I Part A Allocation due to the American Recovery and Reinvestment Act: 300,000

6. Amount of Funds transferred from any Title I from other programs: 0

7. Total Funds Available for the Title I Part A Program (Lines 4 & 5): 700,000

8. Base Per Pupil Amount (PPA) - Divide Line #6 by Line #1: 983.13

9. Does your district serve any eligible schools with less than 35% low income? NO

Section II - Determination of Title I Funds for School Distribution

10. Funding amount from Line #6 of section I above: 700,000

11. Unexpended funds: 0

12. Total funds available to allocate from lines 6 and 10: 700,000

13. Enter the amounts to be set aside for the following purposes:

Purpose	Amount
a. Administrative Costs	50,000
b. Student Level Professional Development	25,000
c. Teacher Salaries	0
d. Student Loans	30,000
e. Supplemental Materials	0
f. Non-Instructional Services for Non-Public Students	0
g. Parent Involvement Salaries (5% for LEAs with allocations over \$500,000)	35,000

School Level Allocations

- Districts must allocate, budget, and track the expenditure of Title I funds down to the
 - school building level
 - District-wide activity level
- Make sure District business office is aware of this fund tracking requirements.

Eligibility Selection and Allocation Process Varies

- eGrant School Selection Section Question 1
- Small Districts
 - Less than 1000 students enrolled, or
 - Only one school per grade span
- Large Districts
 - 1000 or more students enrolled and multiple more than one school per grade span

eGrant School Selection Section Question 1

The screenshot shows a web-based application form titled "2009-2010 Consolidated Application Title I, Part A (School Selection) Sample School District". The form is part of the "eGrant" system, as indicated by the logo in the top right corner. The left sidebar contains a navigation menu with links such as "Home", "About", "Contact Us", "Help", "Log Out", "My Account", "My Applications", "My Schools", "My Questions", "My Notifications", "My Settings", "My Profile", "My History", "My Reports", "My Tools", "My Links", "My Help", "My Support", "My Feedback", "My Comments", "My Suggestions", "My Requests", "My Inquiries", "My Concerns", "My Complaints", "My Appeals", "My Grievances", "My Disputes", "My Conflicts", "My Disputes", "My Conflicts", "My Disputes", "My Conflicts". The main content area displays the question: "1. Does your district enroll 1000 or more students and have more than one school per grade span?" Below the question, there are two radio buttons labeled "Yes" and "No". The "Yes" button is selected. At the bottom of the form, there is a footer with the text "Copyright © 2009 South Dakota Department of Education. All Rights Reserved." and "All Rights Reserved".

- eGrant School Selection Section Question 2
- The District must select a poverty measure
 - Free or reduced-price lunch (most common)
 - May choose a similar or other poverty measure
 - Contact SD DOE first if choosing another method

[illegible]

Small Districts

- Less than 1000 students enrolled, or
- Only one school per grade span
 - Do not have to rank schools attendance areas in order of poverty
 - No set allocation procedure in law

Small District School Selection (School Selection Section Question 3)

- Small District has discretion to select its participating Title I schools
- Enter enrollment and low-income counts for all schools
- Indicate program type for all schools – generates a separate narrative section in eGrant for each participating school
 - Targeted
 - Schoolwide (if approved)
 - Not Served

Small District – eGrant School Selection Section - Page 3

2009-2010 Consolidated Application
Title I, Part A (School Selection)
Sample School District

How To:
1. How to change a selection
2. How to select a school

3. Selection of Eligible School Attendance Areas
All School Districts applying for Title I, Part A must select one or more schools to participate in the program. The selection process is as follows:
Elementary 57%
Middle School 33%
Secondary 9%

District Wide Poverty Average: 85.42%
Low Income Students from Participating Areas:
Public 100 100.00%
Non-Public 0 0.00%

1. SAVE ORDER AND SELECTION OF SCHOOL ATTENDANCE AREAS
Click on district headers to sort

Eligible	Name of School Attendance Area	Grade Span	Program Type	Targeted Enrollment	Public Enrollment	Public & Low Income	Non-Public Enrollment	Non-Public & Low Income	Attendance Area Percentage Low-Income
Eligible	Sample Elementary (0000)	Elementary	Targeted	100	100	100	0	0	100%
Eligible	Sample Middle (0000)	Middle	Targeted	100	100	100	0	0	100%
Eligible	Sample High (0000)	High School	Targeted	100	100	100	0	0	100%
Eligible	Sample Private (0000)	Private	Targeted	100	100	100	0	0	100%

2. PRIVATE SCHOOLS RECEIVING TITLE I SERVICES
Name of School Attendance Area
Participating: ☐ Sample Catholic School
☐ Sample Christian School
☐ Sample Lutheran School

Small District Distribution

- Must still show amount of Title I funds distributed in eGrant School Selection Questions 4 and 5:
 - District-wide activities (Page 4)
 - Each participating school building (Page 5)
 - Private school services (Page 5)

eGrant Distribution to Schools - Page 5

[illegible]

Small Districts low-income student amounts by school area

- Calculate the per low-income student amount to enter into eGrant School Selection page 5
 - Amount Allocated to school DIVIDED BY
 - The total number of resident low-income students attending public and private schools
 - Example \$100,000 for Elementary School divided by 100 public and private school low income students = \$1000 per low-income student

Large Districts more restrictive

- 1000 or more students enrolled, and
- More than one school per grade span.
- Must follow allocation procedures set out in the Title I law

Large Districts must use the Poverty Measure picked to:

- Rank schools by the percentage (not the number) of low income children counted
- Identify Eligible schools
- Allocate funds to participating public and privates schools.

- Enter enrollment and low-income student counts for all schools
- Select Schools at or above the District-Wide Average from drop down list then click Update/Rank button. (May change selection later)

2009-2010 Consolidated Application
Table Part A (School Selection)
Sample School District

3. Selection of Eligible School Attendance Areas

All listed schools applying for Table A, Part A forms must complete one table.

Elementary	Middle/Junior High	High School
Enrollment	87%	87%
Single Language Learners	23%	23%
Students		
Current Wide Income Average Low	26%	
Low Income Students from participating area:		
Public	150	10.4%
Non-Public	372	

4. NAME ORDER AND LOCATION OF SCHOOL ATTENDANCE AREAS
 List all school numbers by name

Public	Name of School Attendance Area	Grade Level	Program Type	Public Enrollment	Public % Low	Non-Public	Non-Public % Low	Attendance Area Participation Rate
1	Example Public (0001)	Elementary	Scholarship	25	0	0	100%	
2	Example Public (0002)	Elementary	Targate	300	200	0	0	66%
3	Example MT (0003)	Jr-High	Targate	141	0	0	0	63%
4	Example JH (0004)	Jr-High	Targate	270	0	0	0	67%
5	Example HS (0005)	HS	Targate	450	370	0	0	82%

5. CHECK THE NAME YOUR SINGLE ATTENDANCE AREA. If Schools do not allow the Grade Year entry, enter "N/A"

6. PRIVATE SCHOOLS RECEIVING STATE FUNDING

Private: _____ Name of School Attendance Area: _____
 Private: _____ Name of School Attendance Area: _____
 Private: _____ Name of School Attendance Area: _____

1st Rank all schools based on their percentage of poverty

- Large Districts must rank all public schools from highest to lowest levels of poverty
- Example
 - Elementary A 80%
 - Middle School 75%
 - Elementary B 70%
 - High School 60%

2nd Determine Participating Schools

- Must serve all schools above 75% poverty
 - including middle and high schools.

After all schools above 75% are served

- Continue with the districtwide ranking, or
- Rank schools within grade span groupings
 - Elementary
 - Middle
 - High
 - Change selection on dropdown list to Schools at or above the Grade Span poverty average

Select Eligible Title I Schools

- Determine Eligibility 3 Methods
 - Schools at or above the district wide poverty average or
 - Schools at or above their grade span group poverty average, or
 - Schools with 35% or greater poverty
- Must pick only one and apply consistently across district.

Eligible Schools

- Must designate as eligible in rank order from higher to lower poverty within either the selected district-wide or grade span group
 - Cannot serve a lower poverty school ahead of a higher poverty school with in the selected grouping

Grandfather Clause

- A School may continue to be served for one year after losing eligibility
- After one year must regain eligibility or cannot be served

The screenshot shows the '1st Choice Ranking Method' interface. At the top, a navigation bar includes 'Back', 'Forward', and 'Print' buttons. Below this, a sidebar on the left contains a tree view with 'Home', 'Programs', 'Participation', 'Participation by School', 'Participation by District', and 'Participation by County'. The main content area is titled '3. Selection of Eligible School Attendance Areas'. It contains a sub-header 'All school districts meeting for Title I, Part A funds must complete this table' and a table with columns for 'Program Type', 'Grade Span', 'Public % Low Income', 'Non-Public Enrollment', 'HSA Public % Low Income', and 'Attendance Area Percentage Enrollment'. The table lists three school districts: 'Cypress', 'Cypress', and 'Cypress'. A red circle highlights the 'Cypress' row. Below the table, there is a section titled '4. NAME, NUMBER AND SELECT TYPE OF SCHOOL ATTENDANCE AREA' and a table with columns for 'School Name', 'Grade Span', 'Public % Low Income', 'Non-Public Enrollment', 'HSA Public % Low Income', and 'Attendance Area Percentage Enrollment'. The table lists three school districts: 'Cypress', 'Cypress', and 'Cypress'. A red circle highlights the 'Cypress' row. Below this table, there is a section titled '5. PRIVATE SCHOOLS RECEIVING TITLE I FUNDS' and a table with columns for 'School Name', 'Grade Span', 'Public % Low Income', 'Non-Public Enrollment', 'HSA Public % Low Income', and 'Attendance Area Percentage Enrollment'. The table lists three school districts: 'Cypress', 'Cypress', and 'Cypress'. A red circle highlights the 'Cypress' row. At the bottom of the screen, there are 'Save' and 'Cancel' buttons. A red arrow points from the text 'School needs to be eligible' to the 'Cypress' row in the table.

1st Choice Ranking Method

School needs to be eligible

- Allocate to eligible schools in rank order of poverty, from highest to lowest
- A higher poverty school must receive at least as much or more than a lower poverty school.
- If all the schools served are above 35% poverty, the LEA can determine the amount per poverty child as long as it follows the rules above.

eGrant Distribution to Schools - Page 5

2009-2010 Consolidated Application
Title I, PART A (School Selection)
Sample School District

5. LEA Distribution of Title I Funds to Public and Non-Public Schools
Section III - LEA Distribution of Title I Funds to Public and Non-Public Schools
All entries must complete Section III for the participating school attendance areas including equitable private school amounts.

15. Enter amount to be distributed to Public and Non-Public Schools

Private school counts

Enter amount in Yellow boxes

Name of School Attendance Area	Attendance Area Low-Income Student Percentage	Low-Income Student Attendance - Public	Per Student Amount	Amount to be Distributed to Each School	Total (Declining Balance)
Sample Colony	100%	25	\$ 1,750.00	\$ 43,750.00	\$ 956,250.00
Private Schools with Students in Attendance Area					
Sample Catholic School	Private	0	\$ 0.00	\$ 150,250.00	
Sample Christian School	Private	0	\$ 0.00	\$ 554,250.00	
Sample Lutheran School	Private	0	\$ 0.00	\$ 956,250.00	
Sample Elm	65%	200	\$ 1,000.00	\$ 330,000.00	\$ 236,250.00
Private Schools with Students in Attendance Area					
Sample Catholic School	Private	3	\$ 4,500.00	\$ 231,450.00	
Sample Christian School	Private	1	\$ 4,500.00	\$ 226,550.00	
Sample Lutheran School	Private	4	\$ 4,500.00	\$ 202,250.00	
Sample MS	62%	95	\$ 1,400.00	\$ 133,000.00	\$ 87,250.00
Private Schools with Students in Attendance Area					
Sample Catholic School	Private	3	\$ 4,200.00	\$ 83,050.00	

Fund Distribution if all schools served are above 35% poverty

- Per-poverty child amounts for each school may be determined by the District
 - Same at all participating schools, or
 - May vary between schools as long as schools with higher poverty receive at least as much or more per-poverty child amount than schools with lower poverty.

Example - LEA serving only Schools at or above 35% poverty

LEA Poverty Average is 40%

- School A 45% poverty
 - \$800 per poverty student times 50 = \$40,000
- School B 43% poverty
 - \$800 per poverty student times 60 = \$48,000
- School C 41% poverty
 - \$500 per poverty student times 40 = \$20,000
- School D 39% poverty - Not Served

Large Districts Serving any School below 35% poverty

- The LEA must determine the minimum per poverty child amount: (School Selection Page 4)
 - Determine the average per poverty child amount – Total LEA allocation divided by number of poverty children.
 - Adjust this amount by multiplying by **125%**.
- The LEA must calculate this per poverty child amount **before** it reserves any district level funds.

If Servicing School below 35% poverty (page 4 of school selection)

2009-2010 Consolidated Application
Title I (Part A) School Selection
Sample School District

Section 1 - Calculation of District-wide Poverty Average and Minimum Per Pupil Amount

Line	Description	Amount
1	Total Number of < 12 Public and Non-Public school students	300
2	Total Number of < 12 students in Line 1 from Low Income Families	100
3	DISTRICT-WIDE POVERTY AVERAGE (Line 2 divided by Line 1)	33.33%
4	Amount of Regular Title I Part A Allocation	\$300,000
5	Amount of Title I Part A Allocation due to the American Recovery and Reinvestment Act	\$125,000
6	Amount of Funds transferred (if any) from Title I to other programs	\$0
7	Total Funds Available for the Title I Part A Program (Sum of Lines 4 & 5)	\$425,000
8	Per Pupil Amount (PPA) - Divide Line 7 by Line 1	\$1,416.67
9	Is your district serving any eligible students with less than 125% Non-Program?	YES

Section 10 - Determination of Title I Funds Per School Distribution

10. Funding amount (From Line 8 & 9 of Section 1 above)

10A. Recalculated funds

Example if serving schools below 35% Poverty

- LEA Allocation - \$100,000
- Total LEA Poverty Students – 100
- Per Poverty Child amount - \$1000
($\$100,000/100 = \1000)
- 125% of \$1000 equals \$1250
- \$1250 is the minimum per poverty child amount for all schools served.
- Last school service may receive less than 125% amount if sufficient to run a program

- Must offer equitable participation to private school students residing in the participating school's attendance area
- Designate participating schools on Page 3 of School Selection

Participating Private Schools – eGrant

Page 3 of school selection

[illegible]

- Must reside in a participating public school attendance area
- Equitable amount must be calculated based on a same poverty measure used for ranking
- The resident LEA is responsible for its resident students even if they attend a private school located in another LEA (Title I program only)

Enter # of low-income students at private schools in participating area

☐ Public Schools
 ☐ Private Schools
 ☐ Charter Schools
 ☐ Other

LEA Distribution of Title I Funds to Public and Non-Public Schools
 Section III - LEA Distribution of Title I Funds to Public and Non-Public Schools
 All districts must complete Section III for the participating school attendance areas including eligible private school amounts

15. Enter amount to be distributed to Public and Non-Public Schools
 Account: Average

Sample Entry	Name of School Attendance Area	Attendance Area Low-Income Student Population	Low-Income Student Attendance - Public	Per Student Amount	Amount to be Distributed to Each School	Total (Including Balance)
		100%	17	\$1,780.00	\$1,780.00	\$1,780.00
	Private Schools with attendance in Sample Catholic School					
	Sample Catholic School		0	\$0.00	\$0.00	\$0.00
	Sample Christian School		0	\$0.00	\$0.00	\$0.00
	Sample Lutheran School		0	\$0.00	\$0.00	\$0.00
	Sample Elm		45%	250	\$1,400.00	\$1,400.00
	Private Schools with attendance in Sample Catholic School					
	Sample Catholic School		0	\$0.00	\$0.00	\$0.00
	Sample Christian School		0	\$0.00	\$0.00	\$0.00
	Sample Lutheran School		0	\$0.00	\$0.00	\$0.00

Enter Private School #

Private School Services

- Must be provided by the District, or
- Independent 3rd party contractor
 - May be another LEA
- Do not give funds to private school

All LEAs Private School Equitable Funding

- Example
 - \$100,000 allocated to Adams Elementary School Attendance area
 - \$1000 per low-income student
 - 85 low income students attend Adams \$85,000
 - 15 low income resident elementary students in Adams attendance area at private school
 - \$15,000 in Title I services must be offered to private school students & their teachers

Transferability

- Transferring funds into Title I will increase the District's Title I allocation base amount
- Transferability is a flexibility available to non-REAP LEAs.
 - Do not use if participating in REAP because REAP offers more flexibility
- Allows transferring up to 50% of funds from one program to another.

Affected Programs

- **Title I Part A - Transfer in only, not out**
- Title II Part A- Improving Teacher Quality
- Title II Part D – Education Technology (formula grant portion only)
- Title IV - Safe and Drug Free Schools

Transferred Funds

- Subject to the requirements of the programs to which they are transferred.
- Accounting wise - Tracked back to the original Revenue Source

Steps to Transfer Funds

- Apply on original application, or
- LEA must modify its local plan or application to account for the transfer
- Notify the State at least 30 days before the effective date of the transfer (Won't allow after May 31st)
- Must consult with private schools 1st

Program Improvement LEAs

- May transfer not more than 30%
 - Only if the funds are used for District level improvement activities consistent with the Districts Improvement Plan Section 1116 of Title I

Corrective Action LEAs

- Prohibited from transferring funds.

Transferring on eGrant

South Dakota DEPARTMENT OF EDUCATION eGrant

2009-2010 Consolidated Application
Budget Section Title I Part A (Improving The Academic Achievement Of The Disadvantaged)
Sample School District

Current status is: **Submitted**
Funds Available to Budget

Section	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Supplies/Materials	500 Capital Acquisition	Totals
Section 100	1,000,000					1,000,000
Section 200		200,000				200,000
Section 300			300,000			300,000
Section 400				400,000		400,000
Section 500					500,000	500,000
Totals	1,000,000	200,000	300,000	400,000	500,000	2,400,000

Click Here to go to Transferability Table

eGrant Transferability Table

South Dakota DEPARTMENT OF EDUCATION eGrant

2009-2010 Consolidated Application
Budget Section Title I Part A (Improving The Academic Achievement Of The Disadvantaged)
Sample School District

Current status is: **Submitted**
Funds Available to Budget

Section	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Supplies/Materials	500 Capital Acquisition	Totals
Section 100	1,000,000					1,000,000
Section 200		200,000				200,000
Section 300			300,000			300,000
Section 400				400,000		400,000
Section 500					500,000	500,000
Totals	1,000,000	200,000	300,000	400,000	500,000	2,400,000

Choose Program to transfer from and to

Enter Amount of Transfer

When done click "Add" Icon

Transfer Complete

2009-2010 Consolidated Application
 District: [redacted] Title: [redacted] (Please enter the Architect's Acknowledgment of the District's Budget)

Sample School District

Current Budget is [redacted]
 Funds Available to Budget

Category	Amount	Percentage
Salaries	100	100%
Employee Benefits	200	200%
Food Service	300	300%
Supplies Materials	400	400%
Capital Acquisition	500	500%
Total	1,500	1,500%

Transferred in amount -- shows up here

2009-2010 Consolidated Application
 District: [redacted] Title: [redacted] (Please enter the Architect's Acknowledgment of the District's Budget)

Sample School District

Current Budget is [redacted]
 Funds Available to Budget

Category	Amount	Percentage
Salaries	100	100%
Employee Benefits	200	200%
Food Service	300	300%
Supplies Materials	400	400%
Capital Acquisition	500	500%
Total	1,500	1,500%

Other District set asides

- Title II Part D – Ed Tech
 - At least 25% on professional development
- Title IV – Safe and Drug Free
 - 20% cap on security equipment
 - 40% cap on security personnel and equipment

Carryover Period

- Federal Education formula funds are generally available for an initial grant period plus an additional one year carryover period.
- Certain programs are subject to a statutory carryover limit
 - Title I Part A 15%
 - Title IV SDFS 25%

Title I Part A Program Carryovers

- Title I Part A Carryover limit is 15%
 - Applied to Combined Regular & ARRA amount
 - May be eligible for a waiver from State
 - If combined allocation is less than \$50,000 the district is exempt from carryover limit

Rural Education Initiatives

- Alternative Uses of Funds Authority
- Eligible LEAs
 - Average Daily Attendance is less than 600 or,
 - All Counties with schools served by the LEA have a population density of fewer than 10 person per square mile;
 - and a NCES locale code of 7 or 8

REAP Fund Sources

- Title II Part A – Improving Teacher Quality
- Title II Part D – Ed Tech (formula)
- Title IV - Safe and Drug Free Schools

REAP-Flex

- REAP – Flex expands the allowable use of funds authority for each contributing program to include activities authorized by other programs.
- Funds are not transferred to other program.
- Does not affect the base allocation of the Title I program

REAP Allowable Activities

- Any Activities Authorized under:
 - Title I Part A – Targeted & Schoolwide
 - Title II Part A – Improving Teacher Quality
 - Title II Part D – Ed Technology
 - Title III - Limited English Proficient
 - Title IV Part A - Safe and Drug Free
 - Title IV Part B – 21st Century Learning
 - Title V - Innovative Programs

Budgeting REAP on eGrant

- Go to REAP budget section and choose "edit budget detail at the bottom of page.
- Under each budget object choose the program the activity is authorized under
- This may or may not be the same program that is funding the activity.

Choose Program REAP Activity is Authorized Under

Choose authorizing program

Program Activity Area	Activity Description	Amount	Delete
100 Salaries	Title I, Part A (School Wide Programs)		
	Title I, Part A (Regular Assistance)		
	Title I, Part A (Supplemental Quality)		
	Title I, Part D (Enhancing Education Through Technology)		
	Title IV, Part A (Safe and Drug Free)		
	Title IV, Part B (State Career, Technology Learning Centers)		
300 Purchased Services			
400 Supplies Materials			
500 Capital Acquisition			

Budget – Personnel costs

- Salaries & Benefits
 - Indicate percent FTE for each category
 - Teachers, paraprofessionals, coaches, administration etc.
- Indicate professional development stipends and # staff receiving them

Budget – Purchased Services

- contracted services
- travel costs
- workshop fees and registration

Budget – Supplies & Materials

- Estimate materials and supplies by general category
 - instructional materials
 - Non capitalized equipment
 - Etc.

Budget - Capital Acquisition

- Identify each type of equipment.
- Indicate the estimated per unit cost for each item.

Determining Allowable Costs for Federal Programs

- Analyze costs to determine if they are allowable
- Develop a formal process to ensure costs are allowable

Allowable Costs Questions

- Consistent with federal cost principles?
 - OMB Circular A-87 Cost Principles for State, Local & Indian Tribal Governments
- Allowable under the grant program?
- Consistent with the approved application?
- Consistent with program specific fiscal rules?
- Consistent with the needs of the program

Basic A-87 Guidelines

- All Costs Must Be:
 - Necessary
 - Reasonable
 - Allocable
 - Authorized or not prohibited under state and local law

Necessary

- Must be necessary for the performance or administration of the grant
- Questioning “necessary”
 - Do we really need this?
 - Do we already have existing resources sufficient for this purpose?

Reasonable Costs

- Must follow sound business practices:
 - Arms length bargaining
 - Follow federal, state and local laws
 - Follow terms of the grant award
- Market prices for comparable goods or services
- No significant deviation from established practices of the grantee

Questions - Reasonable

- Is the expense targeted to a legitimate program activity?
- Do we have the capacity to use what we are purchasing?
- Can we prove that we paid a fair rate?
- Would I be comfortable defending this purchase?

Allocable

- Can only charge in proportion to the value received by the program
- Example: The district purchases a computer to use 50% in the Title I program and 50% in a state program – can only charge half the cost to Title I

Questions - Allocable

- Can I prove the program benefited?
- Can I prove other programs are not the primarily beneficiary?
 - Ensure only authorized use
 - Incidental benefit is okay

Other Basic Guidelines

- Legal under state and local law
 - If not legal under state law, cannot pay with federal funds
- Conform with federal law & grant terms

Adequate Documentation

- Lack of Documentation is #1 Audit Finding
- Document the following
- Amount of funds under grant
 - How the funds are used
 - Total cost of the project
 - Share of costs provided by other sources

Adequate Documentation

- Records that show compliance
- Records that show performance
- Other records to facilitate an effective audit
- Keep at least 5 years after the final project completion report is submitted (Statute of Limitations)
 - Longer if unresolved audit issues

Support Documentation

Sufficient to determine the nature of the expenditures and their allowability:

- Cancelled checks;
- Vouchers with supporting invoices;
- Payroll records; Contracts;
- Time and attendance records

Accountability & ARRA

- Quarterly Reports for Performance & Spending
- US Dept. of Ed will monitor LEAs and SEAs ARRA expenditures
- There will also be a 1 800 number to report misuse of funds nationally